

## GENERAL FUND REVENUE

- General Fund Revenue Summary Fiscal Years 2010-2013
- General Fund Revenues Detail
- Performance of the Top Five Revenues
- Unassigned General Fund Balance Above Financial Policy Guidelines for Fiscal Year 2013
- Unassigned General Fund Balance History Fiscal Years 2010-2013
- Sources of Net New Money Fiscal Years 2010-2013

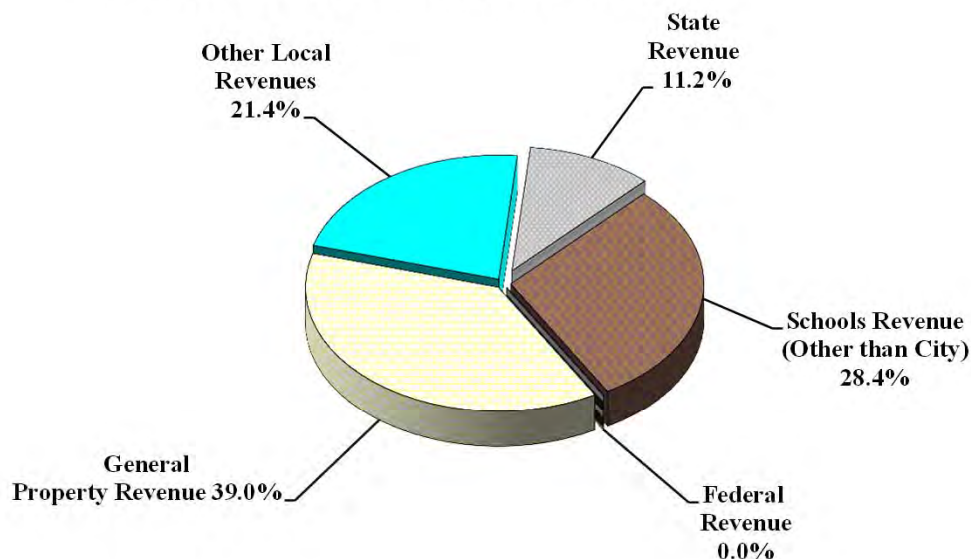
This section provides a brief summary as well as a line-item detail of all of the revenues that support the General Fund, the funding sources of the majority of City services. Also included in this section is a schedule that shows available undesignated fund balance above financial policy guidelines and a history of undesignated fund balance.

## GENERAL FUND REVENUE SUMMARY

### Fiscal Years 2010 - 2013

Revenues	FY 10 Actual	FY 11 Budget	FY 12 Budget	FY 13 Budget	Increase/ (Decrease)	Percent Change
General Property Taxes	\$160,699,026	\$159,755,610	\$162,896,085	\$159,327,984	(\$3,568,101)	(2.19%)
Other Local Taxes	67,267,272	69,894,034	71,212,054	74,924,912	3,712,858	5.21%
License, Permit & Privilege Fees	1,078,277	1,024,356	1,213,320	1,213,320	0	0.00%
Fines and Forfeitures	2,019,674	2,189,157	1,946,000	2,207,000	261,000	13.41%
Revenue from Use of Money/Property	554,291	619,688	547,075	452,190	(94,885)	(17.34%)
Charges for Services	6,517,328	6,636,852	9,815,329	9,658,700	(156,629)	(1.60%)
Miscellaneous Revenues	4,564,393	4,759,247	4,612,287	5,015,631	403,344	8.74%
Unrestricted State Revenues	792,416	669,674	699,045	699,045	0	0.00%
State Revenue for City/State Depts.	24,599,803	24,879,954	25,713,194	22,799,593	(2,913,601)	(11.33%)
State Revenue for City Departments	20,155,997	20,523,470	20,422,273	21,040,545	618,272	3.03%
Federal Funding for City Departments	1,092,299	373,622	30,500	30,500	0	0.00%
<b>Total before Schools and Transfers</b>	<b>289,340,776</b>	<b>291,325,664</b>	<b>299,107,162</b>	<b>297,369,420</b>	<b>(1,737,742)</b>	<b>(0.58%)</b>
School Funds From Other Than City	136,907,766	120,565,120	118,546,380	124,847,349	\$6,300,969	5.32%
Total Transfers from Other Funds	22,817,036	27,800,960	11,136,361	6,718,347	(4,418,014)	(39.67%)
<b>Total Revenues</b>	<b>\$449,065,578</b>	<b>\$439,691,744</b>	<b>\$428,789,903</b>	<b>\$428,935,116</b>	<b>\$145,213</b>	<b>0.03%</b>

### FY 2013 General Fund Revenues



## GENERAL FUND REVENUES

Description	FY 10 Actuals	FY 11 Actuals	FY 12 Budget	FY 13 Budget	Increase/ (Decrease)
<b>GENERAL PROPERTY TAXES</b>					
Current Real Property Tax	\$117,344,736	\$114,739,285	\$111,633,745	\$106,987,839	(\$4,645,906)
Real Estate 1st, 2nd & 3rd Prior	2,020,717	2,414,732	2,060,000	2,160,000	100,000
Real Estate BID Tax	787,627	769,352	766,769	740,797	(25,972)
Delinquent Taxes Collected	466,126	454,807	450,000	450,000	0
Special Assessment -PTC	0	0	5,250,000	5,250,000	0
Special Assessment-H20	0	0	568,532	568,532	0
Current Personal Property Tax	32,522,560	33,336,044	33,921,875	34,900,652	978,777
Personal Property Tax 1st, 2nd & 3rd Prior	1,983,620	1,937,886	2,240,000	2,240,000	0
Public Service Tax	2,827,150	3,208,922	3,212,326	3,212,326	0
Machinery & Tool Tax	2,126,834	2,232,241	2,211,854	2,211,854	0
Mobile Home Taxes - Current	47,861	50,681	46,984	46,984	0
Refunds	(417,090)	(482,287)	(450,000)	(450,000)	0
Penalties	988,885	1,093,947	984,000	1,009,000	25,000
<b>Total</b>	<b>160,699,026</b>	<b>159,755,610</b>	<b>162,896,085</b>	<b>159,327,984</b>	<b>(3,568,101)</b>
<b>OTHER LOCAL TAXES</b>					
Utility Tax-Electric & Gas	4,961,934	5,571,597	5,000,000	5,000,000	0
Communications Sales & Use Tax	7,992,576	9,677,044	9,757,000	9,757,000	0
Emergency Telephone Service Tax*	429,158	421,714	0	0	0
Right-of-Way Fee	524,038	464,865	490,000	550,383	60,383
Tobacco Tax	3,538,042	3,680,981	3,965,000	4,365,000	400,000
Business License Tax	12,348,558	11,053,798	12,568,930	12,390,000	(178,930)
Short Term Rental Tax	98,082	89,437	130,000	130,000	0
Sales & Uses Tax	13,589,589	13,827,610	14,300,000	14,300,000	0
Recordation Tax	1,233,877	1,105,856	1,126,000	1,126,000	0
Lodging-Transient Tax	3,006,554	3,062,535	3,200,000	3,000,000	(200,000)
License Fee-Para Mutual	79,817	78,738	75,000	75,000	0
Amusement Tax	1,197,464	1,274,124	1,305,394	1,305,394	0
Meal Tax	14,416,989	15,268,444	15,100,000	18,018,000	2,918,000
Motor Vehicle License Tax	3,397,724	3,812,570	3,744,730	4,403,135	658,405
Bank Stock Tax	452,870	504,721	450,000	505,000	55,000
<b>Total</b>	<b>67,267,272</b>	<b>69,894,034</b>	<b>71,212,054</b>	<b>74,924,912</b>	<b>3,712,858</b>
*Fiscal Year 2012 shows this account being renamed and reclassified into State Revenue for City Departments.					
<b>LICENSE, PERMIT &amp; PRIVILEGE FEE</b>					
Animal License	53,465	50,077	72,000	55,000	(17,000)
Street and Taxi Permit	62,727	102,936	90,000	107,000	17,000
Zoning and Land Fee	152,566	160,421	200,000	200,000	0
Building Permit	791,073	685,157	831,320	831,320	0
Miscellaneous Permit	18,446	25,765	20,000	20,000	0
<b>Total</b>	<b>1,078,277</b>	<b>1,024,356</b>	<b>1,213,320</b>	<b>1,213,320</b>	<b>0</b>



## GENERAL FUND REVENUES

Description	FY 10 Actuals	FY 11 Actuals	FY 12 Budget	FY 13 Budget	Increase/ (Decrease)
<b>FINES AND FORFEITURES</b>					
Fines and Forfeitures	2,019,674	2,189,157	1,946,000	2,207,000	261,000
<b>Total</b>	<b>2,019,674</b>	<b>2,189,157</b>	<b>1,946,000</b>	<b>2,207,000</b>	<b>261,000</b>
<b>REVENUE FROM USE OF MONEY &amp; PROPERTY</b>					
Parking Fee	66,818	55,690	82,400	48,000	(34,400)
Interest from Investment	303,431	287,910	251,547	177,815	(73,732)
Rental of Property	150,709	131,756	94,109	104,356	10,247
Sales of Property, Material & Supply	33,333	82,393	59,019	59,019	0
Vending Machines-Other	0	1,939	0	3,000	3,000
Revenue from Advertising	0	60,000	60,000	60,000	0
<b>Total</b>	<b>554,291</b>	<b>619,688</b>	<b>547,075</b>	<b>452,190</b>	<b>(94,885)</b>
<b>CHARGES FOR SERVICES</b>					
Fees-Arts Commission	0	0	432,585	515,000	82,415
Fees-Community Develop. Technology	0	0	0	65,000	65,000
Fees-Court Officers	38,198	32,977	27,000	27,000	0
Fees-DMV Select	0	0	0	41,000	41,000
Fees-Sheriff	14,741	16,197	14,741	14,741	0
Fees-Excess Of Clerk	154,552	75,125	54,000	54,000	0
Fees-Recreation	951,062	858,115	1,235,961	920,572	(315,389)
Fees-Ambulance Service	3,121,242	2,921,397	3,125,742	3,700,000	574,258
Fees-Healthy Family Partnership Class	22,936	18,745	25,000	14,000	(11,000)
Fees-Teen Center		15,574	17,000	4,000	(13,000)
Fees- School Age Program	1,602,345	1,449,886	1,581,833	1,500,000	(81,833)
Fees-Cobra Administration	928	967	1,000	1,000	0
Fees-Housing Federal Prisoners	912	976	1,000	1,000	0
Fees-Funeral Escort Fees	0	38,400	40,000	53,000	13,000
Fees for Work Release Program-Sheriff	0	0	0	39,635	39,635
Fees-Jail Admission Fee	0	10,634	8,350	8,350	0
Fees-Tow Truck Inspec	0	0	2,600	0	(2,600)
Fire Prevention	0	0	0	250,000	250,000
Fort Monroe Authority	0	0	2,400,000	1,149,228	(1,250,772)
Library Fines & Fees	61,659	50,997	70,000	50,000	(20,000)
Legal Services	7,200	7,200	7,200	-	(7,200)
PEG Capital Grant Surcharge Fee	804	154,386	146,317	170,000	23,683
Passport Application Fees	15,765	25,225	25,000	38,000	13,000
Landfill Host Fees	524,462	960,051	600,000	1,043,174	443,174
Animal Control	522	0	0	0	0
<b>Total</b>	<b>6,517,328</b>	<b>6,636,852</b>	<b>9,815,329</b>	<b>9,658,700</b>	<b>(156,629)</b>
<b>MISCELLANEOUS REVENUES</b>					
Miscellaneous	1,068,158	1,389,226	1,099,000	1,172,600	73,600
Payment In Lieu of Taxes	82,551	78,509	75,000	75,000	0

## GENERAL FUND REVENUES

Description	FY 10 Actuals	FY 11 Actuals	FY 12 Budget	FY 13 Budget	Increase/ (Decrease)
<b>MISCELLANEOUS REVENUES</b> <i>(continued)</i>					
Reimbursement For Services-School	1,176,018	1,128,215	1,210,532	1,377,204	166,672
Returned Check Fees	10,365	11,253	14,010	14,010	0
Unemployment Fees	3,937	4,037	4,000	4,000	0
Indirect Costs-Solid Waste	356,470	356,470	356,470	356,470	0
Indirect Costs-Steam Plant	218,000	218,000	218,000	218,000	0
Indirect Costs-Wastewater Management	456,000	456,000	456,000	456,000	0
Indirect Costs-Storm Water	0	0	0	32,000	32,000
Indirect Costs-Others	123,275	123,275	123,275	123,275	0
Reimb for Radio Main. - Coliseum	0	0	0	46,467	46,467
Reimb for Radio Main. - Fleet Services	0	0	0	1,753	1,753
Reimb for Radio Main. - Storm Water	0	0	0	25,864	25,864
Reimb for Radio Main. - Wastewater	0	0	0	21,480	21,480
Reimb for Radio Main. - Solid Waste	0	0	0	35,508	35,508
Recovered Costs-NASA Fire Station	906,000	906,000	906,000	906,000	0
Recovered Costs-Miscellaneous	162,619	88,262	150,000	150,000	0
Medical Examinations	1,000	0	0	0	0
<b>Total</b>	<b>4,564,393</b>	<b>4,759,247</b>	<b>4,612,287</b>	<b>5,015,631</b>	<b>403,344</b>

### UNRESTRICTED STATE REVENUES

Vehicle Rental Tax	305,662	315,905	306,000	306,000	0
Mobile Home Titling Tax	33,382	16,229	36,959	36,959	0
Tax on Deeds	453,372	337,540	356,086	356,086	0
<b>Total</b>	<b>792,416</b>	<b>669,674</b>	<b>699,045</b>	<b>699,045</b>	<b>0</b>

### STATE REVENUE FOR CITY/STATE DEPTS.

Sheriff and Jail	5,505,115	6,027,210	6,120,444	6,120,444	0
City Treasurer	268,056	241,681	236,419	236,419	0
Clerk of the Circuit Court	739,385	747,837	741,303	741,303	0
Commissioner of the Revenue	286,107	272,395	268,934	268,934	0
Commonwealth's Attorney	1,213,233	1,247,029	1,244,049	1,244,049	0
Social Services - Federal/State	16,248,592	16,447,882	17,326,376	14,412,775	(2,913,601)
VA. Juvenile Block Grant	396,868	313,733	313,732	313,732	0
Recovered Costs - Sheriff Jail	991,718	759,616	703,096	703,096	0
Recovered Costs-Probation	5,443	8,791	8,500	8,500	0
Electoral Board and Voter Registrar	60,608	54,239	50,341	50,341	0
<b>Net State Reduction in Revenues</b>	<b>(1,115,322)</b>	<b>(1,240,459)</b>	<b>(1,300,000)</b>	<b>(1,300,000)</b>	<b>0</b>
<b>Total</b>	<b>24,599,803</b>	<b>24,879,954</b>	<b>25,713,194</b>	<b>22,799,593</b>	<b>(2,913,601)</b>

### STATE REVENUE FOR CITY DEPTS.

E911 Wireless Grant*	0	0	409,000	409,000	0
Recovered Costs-Police	6,841,180	6,760,808	6,524,180	6,524,180	0
Healthy Start Program - State Share	136,272	0	0	0	0
Street & Highway Maintenance	12,561,396	13,051,899	13,051,898	13,665,170	613,272
Healthy Families Program - Federal/State	431,528	547,564	271,995	271,995	0

## GENERAL FUND REVENUES

Description	FY 10 Actuals	FY 11 Actuals	FY 12 Budget	FY 13 Budget	Increase/ (Decrease)
<b>STATE REVENUE FOR CITY DEPTS. (continued)</b>					
Public Library Books	185,621	163,199	165,200	165,200	0
Arts Commission	0	0	0	5,000	5,000
<b>Total</b>	<b>20,155,997</b>	<b>20,523,470</b>	<b>20,422,273</b>	<b>21,040,545</b>	<b>618,272</b>

\*Formerly "Emergency Telephone Service Tax" under Other Local Taxes.

### FEDERAL FUNDING FOR CITY DEPTS.

Indirect Costs	60,000	10,000	10,000	10,000	0
Federal Assistance - Other	0	124,710	0	0	0
Stimulus Funds	1,011,799	218,065	0	0	0
Rad. Emergency Response	20,500	20,847	20,500	20,500	0
<b>Total</b>	<b>1,092,299</b>	<b>373,622</b>	<b>30,500</b>	<b>30,500</b>	<b>0</b>

### TOTAL BEFORE SCHOOLS & TRANSFERS

<b>289,340,776</b>	<b>291,325,664</b>	<b>299,107,162</b>	<b>297,369,420</b>	<b>(1,737,742)</b>
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### SCHOOL FUNDS FROM OTHER THAN CITY

State Funds	106,305,653	97,265,907	84,616,116	89,289,293	4,673,177
State Lottery Profits	1,830,205	0	11,032,825	11,714,914	682,089
Other Funds	792,170	1,326,701	1,205,500	1,840,200	634,700
Share 1% Sales Tax	18,787,491	19,736,650	20,371,423	20,202,942	(168,481)
Federal Projects	9,192,247	2,235,862	1,320,516	1,800,000	479,484
<b>Total</b>	<b>136,907,766</b>	<b>120,565,120</b>	<b>118,546,380</b>	<b>124,847,349</b>	<b>6,300,969</b>

### REVENUES INCLUDING SCHOOL BEFORE TRANSFERS

<b>426,248,542</b>	<b>411,890,784</b>	<b>417,653,542</b>	<b>422,216,769</b>	<b>4,563,227</b>
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### TRANSFERS

Unassigned General Fund Balance	20,814,283	20,501,052	4,193,377	3,607,500	(585,877)
Transfer from IDA	2,753	582	0	0	0
Transfer from School Operating Fund	2,000,000	2,000,000	2,000,000	2,000,000	0
Restricted Fund Balance	0	0	0	517,863	517,863
Committed Fund Balance	0	5,299,326	4,350,000	0	(4,350,000)
Committed Fund Balance-Debt Reserve	0	0	592,984	592,984	0
<b>Total</b>	<b>22,817,036</b>	<b>27,800,960</b>	<b>11,136,361</b>	<b>6,718,347</b>	<b>(4,418,014)</b>

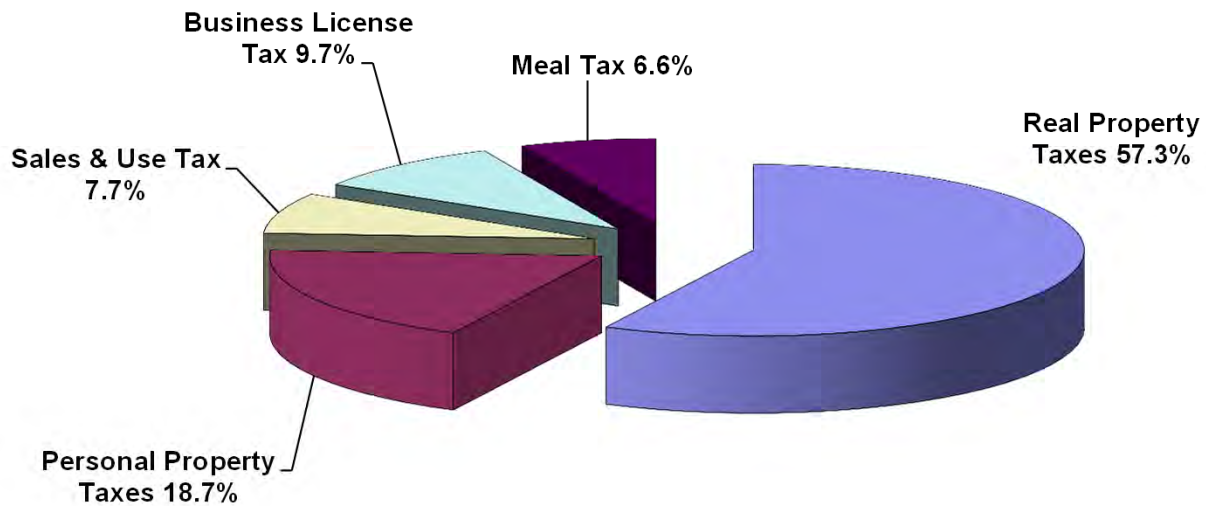
### GRAND TOTAL

<b>\$449,065,578</b>	<b>\$439,691,744</b>	<b>\$428,789,903</b>	<b>428,935,116</b>	<b>\$145,213</b>
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## PERFORMANCE OF THE TOP FIVE REVENUES

Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget	Increase/ (Decrease)
Real Property Taxes	\$117,344,736	\$114,739,285	\$111,633,745	\$106,987,839	(\$4,645,906)
Personal Property Taxes	32,522,560	33,336,044	33,921,875	34,900,652	978,777
Sales & Use Tax	13,589,589	13,827,610	14,300,000	14,300,000	0
Meal Tax	14,416,989	14,871,598	15,100,000	18,018,000	2,918,000
Business License Tax	12,348,558	11,053,798	12,568,930	12,390,000	(178,930)
<b>Total</b>	<b>\$190,222,432</b>	<b>\$187,828,335</b>	<b>\$187,524,550</b>	<b>\$186,596,491</b>	<b>(\$928,059)</b>



## ANALYSIS OF ESTIMATED UNASSIGNED GENERAL FUND BALANCE

### ABOVE FINANCIAL POLICY GUIDELINES FOR FY 2013

<b>FY 2013 Manager's Recommended Operating Budget (Less General Fund Transfers)*</b>	<b>\$ 424,216,769</b>
Estimated Fund Balance per Policy - 10%	42,421,677
Projected Fund Balance at June 30, 2012	55,660,755
<b>Estimated Fund Balance in Excess/ (Deficit) of Policy</b>	<b>13,239,078</b>
<b>Fund Balance Utilized in the FY 2013 Budget:</b>	
Less: Fund Balance Committed for FY13 Capital Improvement Plan	(2,500,000)
Less: Fund Balance Committed for FY13 One-time Operating Expenditures	(1,107,500)
	<u>(3,607,500)</u>
<b>Estimated Unassigned Fund Balance in Excess/ (Deficit) of Proposed Policy</b>	<b>\$ 9,631,578</b>

\* Includes \$2.0 million transfer for the Schools Operating Fund

### UNASSIGNED GENERAL FUND BALANCE HISTORY Fiscal Years 2003 - 2012

	Amount (in millions)	Percentage of Operating Budget
Undesignated Fund Balance -- June 30, 2003	\$ 29.01	9.3%
Undesignated Fund Balance -- June 30, 2004	28.52	8.2%
Undesignated Fund Balance -- June 30, 2005	42.31	11.4%
Undesignated Fund Balance -- June 30, 2006	52.21	13.1%
Undesignated Fund Balance -- June 30, 2007	54.60	12.8%
Undesignated Fund Balance -- June 30, 2008	55.99	12.7%
Undesignated Fund Balance -- June 30, 2009	53.74	12.5%
Undesignated Fund Balance -- June 30, 2010	56.56	13.9%
Unassigned Fund Balance -- June 30, 2011	49.87	11.9%
Projected Unassigned Fund Balance -- June 30, 2012	52.05	12.3%

**Note:** During the 2007 fiscal year, Council approved the increase of the policy guideline from 7.5% to 10%. The rating agencies consider an adequate fund balance to be an indicator of a strong financial position and prudent financial management.



## SOURCES OF NET NEW MONEY

### Fiscal Years 2010 - 2013

Revenues	FY 10 Actual	FY11 Budget	FY12 Budget	FY13 Budget	New Money
<b>PROPERTY TAXES</b>					
<b>Natural Growth</b>					
Real Property Tax	\$ 117,344,736	\$114,739,285	\$111,633,745	\$106,987,839	\$(4,645,906)
Real Estate 1st, 2nd & 3rd Prior	2,020,717	2,414,732	2,060,000	2,160,000	100,000
Real Estate BID Tax	787,627	769,352	766,769	740,797	(25,972)
Delinquent Tax	466,126	454,807	450,000	450,000	0
Special Assessment-PTC	0	0	5,250,000	5,250,000	0
Special Assessment-H20	0	0	568,532	568,532	0
Personal Property Tax	32,522,560	33,336,044	33,921,875	34,900,652	978,777
Personal Property Tax 1st, 2nd & 3rd	1,983,620	1,937,886	2,240,000	2,240,000	0
Public Service Tax	2,827,150	3,208,922	3,212,326	3,212,326	0
Machinery Tax	2,126,834	2,232,241	2,211,854	2,211,854	0
Mobile Home Tax	47,861	50,681	46,984	46,984	0
Refunds	(417,090)	(482,287)	(450,000)	(450,000)	0
Penalties	988,885	1,093,947	984,000	1,009,000	25,000
<b>Total General Property Taxes</b>	<b>160,699,026</b>	<b>159,755,610</b>	<b>162,896,085</b>	<b>159,327,984</b>	<b>(3,568,101)</b>
<b>OTHER LOCAL REVENUES</b>					
<b>Natural Growth</b>					
Utility Tax	4,961,934	5,571,597	5,000,000	5,000,000	0
Communications Sales & Use Tax	7,992,576	9,677,044	9,757,000	9,757,000	0
Tobacco Tax	3,538,042	3,680,981	3,965,000	4,365,000	400,000
Business License Tax	12,348,558	11,053,798	12,568,930	12,390,000	(178,930)
Recordation Tax	1,233,877	1,105,856	1,126,000	1,126,000	0
Sales & Use Tax	13,589,589	13,827,610	14,300,000	14,300,000	0
Lodging Tax	3,006,554	3,062,535	3,200,000	3,000,000	(200,000)
Amusement Tax	1,197,464	1,274,124	1,305,394	1,305,394	0
Meal Tax	14,416,989	15,268,444	15,100,000	18,018,000	2,918,000
Motor Vehicle License	3,397,724	3,812,570	3,744,730	4,403,135	658,405
Building Permit	791,073	685,157	831,320	831,320	0
Interest on Investments	303,431	287,910	251,547	177,815	(73,732)
Recovered Costs - NASA	906,000	906,000	906,000	906,000	0
All Other Local Revenues	14,317,424	14,909,708	17,290,144	17,892,089	601,945
<b>Total Other Local Revenues</b>	<b>82,001,235</b>	<b>85,123,334</b>	<b>89,346,065</b>	<b>93,471,753</b>	<b>4,125,688</b>
<b>Federal/State Revenues</b>	<b>46,640,515</b>	<b>46,446,720</b>	<b>46,865,012</b>	<b>44,569,683</b>	<b>(2,295,329)</b>
<b>School Revenues Other Than City</b>	<b>136,907,766</b>	<b>120,565,120</b>	<b>118,546,380</b>	<b>124,847,349</b>	<b>6,300,969</b>
<b>Fund Balance Transfer</b>	<b>20,814,283</b>	<b>25,800,378</b>	<b>9,136,361</b>	<b>4,718,347</b>	<b>(4,418,014)</b>
<b>Other Funds Transfer</b>	<b>2,753</b>	<b>582</b>	<b>0</b>		<b>0</b>
<b>School Operating Fund Transfer</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>0</b>
<b>Total General Fund Revenues</b>	<b>\$ 449,065,578</b>	<b>\$ 439,691,744</b>	<b>\$ 428,789,903</b>	<b>\$ 428,935,116</b>	<b>\$ 145,213</b>